

**UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS**

Independent Auditors' Report and
Financial Statement

For The Year Ended June 30, 2015

**UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS**

FOR THE YEAR ENDED JUNE 30, 2015

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 390
Hamilton, Kansas 66853

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of Unified School District No. 390, Hamilton, Kansas, as of and for the year ended June 30, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 390 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 390 as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 390, Hamilton, Kansas, as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedule of regulatory basis receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated January 13, 2015. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic format from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2014

comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

M + L CPA's Chartered

El Dorado, Kansas

January 13, 2016

**UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015**

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	\$ 248	\$ -	\$1,007,888	\$ 1,008,136	\$ -	\$ 58,397	\$ 58,397
Supplemental general	14,106	-	326,221	320,000	20,327	-	20,327
Special Purpose Funds:							
At Risk (4 year old)	-	-	5,778	5,778	-	-	-
At Risk (K-12)	-	-	127,501	127,501	-	-	-
Capital outlay	258,937	-	21,847	25,617	255,167	1,585	256,752
Driver training	8,634	-	4,427	1,574	11,487	-	11,487
Food service	39,555	-	80,955	80,427	40,083	-	40,083
Professional development	3,537	-	10,025	3,108	10,454	-	10,454
Special education	93,718	-	259,119	216,184	136,653	-	136,653
Vocational education	-	-	6,581	6,581	-	-	-
KPERS special retirement	-	-	63,327	63,327	-	-	-
Recreation commission	39	-	5,109	4,925	223	-	223
Contingency reserve	63,822	-	75,094	-	138,916	-	138,916
SEK library system grant	-	-	-	-	-	-	-
Small rural achievement grant	-	-	14,738	14,738	-	5,615	5,615
Title I, Part A - Improv. Acad.	9	-	26,960	26,960	9	9,874	9,883
Title II, Part A - Teacher quality	-	-	2,872	2,872	-	-	-
District activity funds	-	-	3,931	3,931	-	-	-
Trust Funds:							
Expendable trusts:							
FMH Scholarship	1,329	-	2	100	1,231	-	1,231
Hallren Scholarship	19,321	-	28	500	18,849	-	18,849
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 503,255</u>	<u>\$ -</u>	<u>\$ 2,042,403</u>	<u>\$ 1,912,259</u>	<u>\$ 633,399</u>	<u>\$ 75,471</u>	<u>\$ 708,870</u>

Composition of Cash:	Checking Account - The Citizens State Bank	\$ 688,790
	Expendable Trusts - C. D.'s - The Citizens State Bank	20,080
	Activity Funds - Checking Accounts - The Citizens State Bank	5,678
	Activity Funds - Certificate of Deposit - The Citizens State Bank	8,000
	Total Cash	722,548
	Agency Funds per Schedule 3	(13,678)
	Total Reporting Entity (Excluding Agency Funds)	<u>\$ 708,870</u>

The notes to the financial statement are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS**

NOTES TO THE FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

Unified School District No. 390, Hamilton, Kansas, is a municipal corporation governed by an elected seven-member board. This financial statement presents USD No. 390 (the District) a municipality.

Regulatory Basis Fund Types

General Fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in

**UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS**

NOTES TO THE FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2015

regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least

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NOTES TO THE FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2015

ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds and the following special purpose funds: Contingency Reserve, SEK Library System Grant, Federal Title Programs, Small Rural Achievement Grant and District Activity Funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 2: COMPLIANCE WITH KANSAS STATUTES

Management is not aware of any Kansas statutory violations for the fiscal year ended June 30, 2015.

NOTE 3: DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary

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NOTES TO THE FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2015

notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District did not have designated "peak periods" during the fiscal year ended June 30, 2015. All deposits were legally secured at June 30, 2015.

At June 30, 2015, the District's carrying amount of deposits was \$722,548 and the bank balance was \$665,809. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$415,809 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 4: IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$62,281 subsequent to June 30, 2015, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

NOTE 5: INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General	Capital Outlay	K.S.A. 72-6428	\$ 8,670
General	Special Education	K.S.A. 72-6428	251,029
General	Contingency Reserve	K.S.A. 72-6428	75,094

**UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS**

NOTES TO THE FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2015

Supplemental General	At Risk (4 Year Old)	K.S.A. 72-6433	5,778
Supplemental General	At Risk (K-12)	K.S.A. 72-6433	127,501
Supplemental General	Driver Training	K.S.A. 72-6433	3,243
Supplemental General	Food Service	K.S.A. 72-6433	25,000
Supplemental General	Vocational Education	K.S.A. 72-6433	10,000

NOTE 6: DEFINED BENEFIT PENSION PLAN

Plan Description. Unified School District No. 390 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier I members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability. The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$1,055,228 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

**UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS**

NOTES TO THE FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2015

NOTE 7: OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences

Non-certified employees shall be given one day of sick leave for each month of their contract, plus one day for the school year. Total accumulation for non-certified staff will be limited to six times the yearly amount. At the beginning of each school year each certified staff member shall be credited with ten days of sick leave. The unused portion shall accumulate from year to year to a maximum of six times the yearly amount or 70 days as determined by the employee.

Full time certified personnel will be compensated at the rate of \$45.00 per unused sick day over six times the yearly amount or 70 days as chosen by the teacher of sick leave not used. Full time non-certified personnel will be compensated at the rate of \$15.00 per day for each day over six times the yearly amount of sick leave not used. These amounts will be added to the employee's September check. The sick leave days paid in September 2015 for certified and non-certified staff totaled \$645.00.

Upon a certified employee's retirement, \$45.00 reimbursement per day (60 days maximum) will be granted for unused sick leave days if the employee has been in the district 20 years or more and is eligible for retirement under the KPERS rules.

Vacation is also granted to the following groups of employees: Custodians and the Clerk of the Board receive 11 days of vacation annually and after five years of service receive 16 ½ days vacation annually and the Superintendent of Schools receives 20 days vacation annually.

**UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS**

NOTES TO THE FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2015

NOTE 8: RELATED PARTY TRANSACTIONS

Unified School District No. 390 jointly governs the Hamilton Recreation Commission by appointing two of the five members to the recreation commission's board. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift. The District received \$5,109 and expended \$4,925 in taxes to the recreation commission for the fiscal year ended June 30, 2015. The balance owed to the Hamilton Recreation Commission is \$223.00 as of June 30, 2015.

Unified School District No. 390 paid \$2,157 for building and equipment repairs to Rayburn Heating and Cooling during the fiscal year ended June 30, 2015. Mr. Doug Rayburn is co-owner of the company and a USD No. 390 Board Member.

During the fiscal year ended June 30, 2015, the District employed several immediate family members of District board members. The positions held by these family members were Elementary Secretary, Board Treasurer, and teacher positions.

NOTE 9: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

NOTE 10: FEDERAL GRANT CONTINGENCY

In the normal course of operations, the District receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

NOTE 11: SUBSEQUENT EVENTS

Subsequent events have been evaluated through January 13, 2016, which is the date the financial statement was available to be issued.

**UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS**

Regulatory-Required
Supplementary Information

For The Year Ended June 30, 2015

**UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
General Funds:						
General	\$ 1,108,220	\$ (109,011)	\$ 8,927	\$ 1,008,136	\$ 1,008,136	\$ -
Supplemental general	320,000	-	-	320,000	320,000	-
Special Purpose Funds:						
At Risk (4 Year Old)	12,000	-	-	12,000	5,778	(6,222)
At Risk (K-12)	130,000	-	-	130,000	127,501	(2,499)
Capital outlay	271,000	-	-	271,000	25,617	(245,383)
Driver training	9,200	-	-	9,200	1,574	(7,626)
Food service	125,000	-	-	125,000	80,427	(44,573)
Professional development	4,000	-	-	4,000	3,108	(892)
Special education	350,000	-	-	350,000	216,184	(133,816)
Vocational education	30,000	-	-	30,000	6,581	(23,419)
KPERs special retirement	84,139	-	-	84,139	63,327	(20,812)
Recreation commission	4,925	-	-	4,925	4,925	-

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	2014	2015		Variance -
	Actual	Actual	Budget	Over (Under)
Receipts:				
Ad valorem tax	\$ 172,405	\$ -	\$ -	\$ -
Delinquent tax	741	-	-	-
Mineral tax	-	1,313	-	1,313
State aid - Special Education	149,947	148,478	172,400	(23,922)
State aid	583,664	849,170	935,572	(86,402)
Other local revenue	5,453	8,927	-	8,927
Total Receipts	912,210	1,007,888	\$ 1,107,972	\$ (100,084)
Expenditures:				
Instruction	361,649	268,321	478,420	(210,099)
Student Support Services	2,544	855	-	855
Instructional support staff	8,172	659	1,000	(341)
General administration	113,732	132,977	136,600	(3,623)
School administration	120,393	125,023	129,600	(4,577)
Operations & maintenance	107,742	101,659	126,300	(24,641)
Operations & maintenance (Transport.)	252	254	600	(346)
Vehicle operating services	36,942	38,197	63,300	(25,103)
Vehicle services & maintenance services	10,999	5,398	-	5,398
Transfer to:				
Capital outlay	-	8,670	-	8,670
Special education	149,947	251,029	172,400	78,629
Contingency reserve	-	75,094	-	75,094
Adjustment to Comply with Legal Max	-	-	(109,011)	109,011
Legal General Fund Budget	912,372	1,008,136	999,209	8,927
Adjustment for Qualifying Budget Credits	-	-	8,927	(8,927)
Total Expenditures	912,372	1,008,136	\$ 1,008,136	\$ -
Receipts Over (Under) Expenditures	(162)	(248)		
Unencumbered Cash, Beginning	163	248		
Prior Year Cancelled Encumbrances	247	-		
Unencumbered Cash, Ending	\$ 248	\$ -		

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		2015		Variance -
	2014	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Ad valorem tax	\$ 261,737	\$ 288,349	\$ 282,690	\$ 5,659
Delinquent tax	1,214	8,829	4,035	4,794
Motor vehicle tax	17,981	20,815	18,781	2,034
Recreational vehicle tax	292	368	328	40
State aid	15,818	7,860	9,824	(1,964)
Total Receipts	297,042	326,221	\$ 315,658	\$ 10,563
Expenditures:				
Instruction	127,797	148,478	64,250	84,228
Transfer to:				
At Risk (4 Year Old)	1,919	5,778	12,000	(6,222)
At Risk (K-12)	75,609	127,501	130,000	(2,499)
Driver training	5,000	3,243	-	3,243
Food service	32,000	25,000	36,750	(11,750)
Professional development	-	10,000	-	10,000
Special education	55,497	-	70,000	(70,000)
Vocational education	7,178	-	7,000	(7,000)
Total Expenditures	305,000	320,000	\$ 320,000	\$ -
Receipts Over (Under) Expenditures	(7,958)	6,221		
Unencumbered Cash, Beginning	22,064	14,106		
Unencumbered Cash, Ending	\$ 14,106	\$ 20,327		

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

AT RISK FUND (4 YEAR OLD)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		2015		Variance -
	2014 Actual	Actual	Budget	Over (Under)
Receipts:				
Transfer from Supplemental general fund	\$ 1,919	\$ 5,778	\$ 12,000	\$ (6,222)
Total Receipts	1,919	5,778	\$ 12,000	\$ (6,222)
Expenditures:				
Instruction	1,919	5,778	12,000	(6,222)
Total Expenditures	1,919	5,778	\$ 12,000	\$ (6,222)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

AT RISK FUND (K-12)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		2015		Variance -
	2014	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Transfer from Supplemental general fund	\$ 75,609	\$ 127,501	\$ 130,000	\$ (2,499)
Total Receipts	75,609	127,501	\$ 130,000	\$ (2,499)
Expenditures:				
Instruction	75,609	127,501	130,000	(2,499)
Total Expenditures	75,609	127,501	\$ 130,000	\$ (2,499)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		2015		Variance -
	2014	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Ad valorem tax	\$ 8,853	\$ 9,183	\$ 8,983	\$ 200
Delinquent tax	57	309	137	172
Motor vehicle tax	650	707	636	71
Recreational vehicle tax	10	13	11	2
Other local revenue	4,112	2,965	894	2,071
Transfer from General fund	-	8,670	-	8,670
Total Receipts	13,682	21,847	\$ 10,661	\$ 11,186
Expenditures:				
Instruction	195	1,585	50,000	(48,415)
General administration	-	-	10,000	(10,000)
School administration	-	-	10,000	(10,000)
Operations & maintenance	-	-	50,000	(50,000)
Transportation	-	24,032	81,000	(56,968)
Site improvement	-	-	70,000	(70,000)
Total Expenditures	195	25,617	\$ 271,000	\$ (245,383)
Receipts Over (Under) Expenditures	13,487	(3,770)		
Unencumbered Cash, Beginning	245,450	258,937		
Unencumbered Cash, Ending	\$ 258,937	\$ 255,167		

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		2015		Variance -
	2014	Actual	Budget	Over
	Actual			(Under)
Receipts:				
State aid	\$ 425	\$ 558	\$ 510	\$ 48
Transfer from Supplemental general fund	5,000	3,243	-	3,243
Other local revenue	-	626	56	570
Total Receipts	5,425	4,427	\$ 566	\$ 3,861
Expenditures:				
Instruction	-	1,574	8,200	(6,626)
Vehicle operations, maintenance services	-	-	1,000	(1,000)
Total Expenditures	-	1,574	\$ 9,200	\$ (7,626)
Receipts Over (Under) Expenditures	5,425	2,853		
Unencumbered Cash, Beginning	3,209	8,634		
Unencumbered Cash, Ending	\$ 8,634	\$ 11,487		

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSASFOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		2015		Variance -
	2014	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Student sales (lunch)	\$ 10,993	\$ 9,316	\$ 7,005	\$ 2,311
Student sales (breakfast)	-	3,092	2,000	1,092
Adult & student sales (nonreimb prog)	3,823	2,383	3,951	(1,568)
Miscellaneous	163	275	-	275
State aid	494	514	423	91
Federal funds	37,363	39,845	35,316	4,529
Federal funds - Nutrition grants	2,019	530	-	530
Transfer from Supplemental general fund	32,000	25,000	36,750	(11,750)
Total Receipts	86,855	80,955	\$ 85,445	\$ (4,490)
Expenditures:				
Food service operation	79,325	80,427	125,000	(44,573)
Total Expenditures	79,325	80,427	\$ 125,000	\$ (44,573)
Receipts Over (Under) Expenditures	7,530	528		
Unencumbered Cash, Beginning	30,904	39,555		
Prior Year Cancelled Encumbrances	1,121	-		
Unencumbered Cash, Ending	\$ 39,555	\$ 40,083		

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		2015		Variance -
	2014 Actual	Actual	Budget	Over (Under)
Receipts:				
Other local revenue	\$ -	\$ 25	\$ 463	\$ (438)
Transfer from Supplemental general fund	-	10,000	-	10,000
Total Receipts	-	10,025	\$ 463	\$ 9,562
Expenditures:				
Instructional support staff	2,714	3,024	4,000	(976)
Other supplemental service	-	84	-	84
Total Expenditures	2,714	3,108	\$ 4,000	\$ (892)
Receipts Over (Under) Expenditures	(2,714)	6,917		
Unencumbered Cash, Beginning	6,251	3,537		
Unencumbered Cash, Ending	\$ 3,537	\$ 10,454		

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		2015		Variance -
	2014	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Other local revenue	\$ 17,450	\$ 7,523	\$ 13,882	\$ (6,359)
Interest on idle funds	513	567	-	567
Transfer from General fund	149,947	251,029	172,400	78,629
Transfer from Supplemental general fund	55,497	-	70,000	(70,000)
Total Receipts	223,407	259,119	\$ 256,282	\$ 2,837
Expenditures:				
Instruction	201,888	213,934	253,275	(39,341)
Vehicle operating services	1,222	2,250	96,725	(94,475)
Total Expenditures	203,110	216,184	\$ 350,000	\$ (133,816)
Receipts Over (Under) Expenditures	20,297	42,935		
Unencumbered Cash, Beginning	73,421	93,718		
Unencumbered Cash, Ending	\$ 93,718	\$ 136,653		

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		2015		Variance -
	2014	Actual	Budget	Over
	Actual			(Under)
Receipts:				
CTE Transportation state aid	\$ 11,043	\$ 6,581	\$ 23,000	\$ (16,419)
Transfer from Supplemental general fund	7,178	-	7,000	(7,000)
Total Receipts	18,221	6,581	\$ 30,000	\$ (23,419)
Expenditures:				
Student transportation services	18,221	6,581	30,000	(23,419)
Total Expenditures	18,221	6,581	\$ 30,000	\$ (23,419)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		2015		Variance -
	2014 Actual	Actual	Budget	Over (Under)
Receipts:				
State aid	\$ 66,251	\$ 63,327	\$ 84,139	\$ (20,812)
Total Receipts	66,251	63,327	\$ 84,139	\$ (20,812)
Expenditures:				
Instruction	43,726	40,551	53,849	(13,298)
Instructional support	1,325	-	-	-
General administration	3,975	4,367	5,596	(1,229)
School administration	7,288	6,964	9,255	(2,291)
Operations & maintenance	3,975	4,367	5,596	(1,229)
Student transportation services	3,312	3,798	5,048	(1,250)
Food service	2,650	3,280	4,795	(1,515)
Total Expenditures	66,251	63,327	\$ 84,139	\$ (20,812)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

RECREATION COMMISSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		2015		Variance -
	2014 Actual	Actual	Budget	Over (Under)
Receipts:				
Ad valorem tax	\$ 4,775	\$ 5,109	\$ 4,494	\$ 615
Delinquent tax	-	-	68	(68)
Motor vehicle tax	-	-	318	(318)
Recreational vehicle tax	-	-	6	(6)
Total Receipts	4,775	5,109	\$ 4,886	\$ 223
Expenditures:				
Community service operations	4,850	4,925	4,925	-
Total Expenditures	4,850	4,925	\$ 4,925	\$ -
Receipts Over (Under) Expenditures	(75)	184		
Unencumbered Cash, Beginning	114	39		
Unencumbered Cash, Ending	\$ 39	\$ 223		

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	2014 Actual	2015 Actual
Receipts:		
Transfer from General fund	\$ -	\$ 75,094
Total Receipts	-	75,094
Expenditures:		
	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	75,094
Unencumbered Cash, Beginning	63,822	63,822
Unencumbered Cash, Ending	\$ 63,822	\$ 138,916

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

SEK LIBRARY SYSTEM GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	2014 Actual	2015 Actual
Receipts:		
Grant	\$ 150	\$ -
Total Receipts	150	-
Expenditures:		
Instructional support staff	150	-
Total Expenditures	150	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

SMALL RURAL ACHIEVEMENT GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	2014 Actual	2015 Actual
Receipts:		
Federal funds	\$ 15,090	\$ 14,738
Total Receipts	15,090	14,738
Expenditures:		
Instruction	15,090	14,738
Total Expenditures	15,090	14,738
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

TITLE I, PART A - IMPROVING THE ACADEMIC ACHIEVEMENT OF DISADVANTAGED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	2014 Actual	2015 Actual
Receipts:		
Federal funds	\$ 29,955	\$ 26,960
Total Receipts	29,955	26,960
Expenditures:		
Instruction	29,955	26,960
Total Expenditures	29,955	26,960
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	9	9
Unencumbered Cash, Ending	\$ 9	\$ 9

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

TITLE II, PART A - TEACHER QUALITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	2014 Actual	2015 Actual
Receipts:		
Federal funds	\$ 2,925	\$ 2,872
Total Receipts	2,925	2,872
Expenditures:		
Instruction	2,925	2,872
Total Expenditures	2,925	2,872
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

EXPENDABLE TRUST FUND - FMH SCHOLARSHIP
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	2014 Actual	2015 Actual
Receipts:		
Interest	\$ 2	\$ 2
Total Receipts	2	2
Expenditures:		
Scholarships	100	100
Total Expenditures	100	100
Receipts Over (Under) Expenditures	(98)	(98)
Unencumbered Cash, Beginning	1,427	1,329
Unencumbered Cash, Ending	\$ 1,329	\$ 1,231

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

EXPENDABLE TRUST FUND - HALLREN SCHOLARSHIP
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	2014 Actual	2015 Actual
Receipts:		
Interest	\$ 34	\$ 28
Total Receipts	34	28
Expenditures:		
Scholarships	500	500
Total Expenditures	500	500
Receipts Over (Under) Expenditures	(466)	(472)
Unencumbered Cash, Beginning	19,787	19,321
Unencumbered Cash, Ending	\$ 19,321	\$ 18,849

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
STUDENT ORGANIZATION FUNDS -				
HIGH SCHOOL				
Class of 2015	\$ 7,466	\$ 5,257	\$ 12,723	\$ -
Class of 2016	2,824	7,261	1,646	8,439
Class of 2017	1,317	3,036	1,791	2,562
Class of 2018	-	3,255	1,876	1,379
F.B.L.A.	51	-	-	51
F.H.A.	45	-	-	45
Pep Club	93	-	-	93
H-club	72	-	-	72
Student Council	417	12	193	236
Subtotal High School	<u>12,285</u>	<u>18,821</u>	<u>18,229</u>	<u>12,877</u>
STUDENT ORGANIZATION FUNDS -				
ELEMENTARY SCHOOL				
Class of 2018	334	-	334	-
Class of 2019	-	1,214	694	520
AR Store	65	-	-	65
Pep Club	216	-	-	216
Subtotal Elementary School	<u>615</u>	<u>1,214</u>	<u>1,028</u>	<u>801</u>
Total	<u>\$ 12,900</u>	<u>\$ 20,035</u>	<u>\$ 19,257</u>	<u>\$ 13,678</u>

UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:							
Athletics -							
High School	\$ -	\$ -	\$ 1,357	\$ 1,357	\$ -	\$ -	\$ -
Elementary School	-	-	1,619	1,619	-	-	-
Subtotal gate receipts	-	-	2,976	2,976	-	-	-
School Projects:							
High School Yearbook	-	-	955	955	-	-	-
Subtotal school projects	-	-	955	955	-	-	-
Total District Activity Funds	\$ -	\$ -	\$ 3,931	\$ 3,931	\$ -	\$ -	\$ -